



**THE  
JHARKHAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**No.824**

**14 Agrhayan 1938 (S)**

**Ranchi, Monday 5<sup>th</sup> December, 2016**

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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

5<sup>th</sup> December, 2016

**S.O. 91, dated 5<sup>th</sup> December, 2016** In exercise of the powers conferred by Section 23 read with sub section (3) of Section 13 of Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments into the Schedule-II Part F of the Act, with such conditions and restrictions, as specified in column 4 of the Schedule –

**AMENDMENTS**

The following item as Sl. No. 7 of Schedule II Part –F of the Jharkhand Value Added Tax Act, 2005 shall be added, after the SL. No. 6 in the following manner:-

<b>Sl. No.</b>	<b>Description of goods</b>	<b>Rate of Tax</b>	<b>Conditions and Restrictions</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
7.	Tyres, Tubes and their flaps used as inputs in course of the manufacturing of Motor Vehicles.	5%	This facility shall be available for the said goods sold to such manufacturers of Motor Vehicles located inside the State of Jharkhand and used by them as inputs in course of manufacturing of Motor Vehicles: subject to the condition; that such manufacturer shall issue a certificate in triplicate; as appended to this notification. The original shall be issued to the selling dealer; certifying that such goods purchased are meant for use as inputs in course of manufacturing of Motor Vehicles by them. The second or duplicate copy shall be forwarded by the manufacturing dealer to that circle where such selling dealer is registered. The third copy or the counterfoil of such certificate shall be retained by the manufacturer.

This Notification shall be effective from the date of issuance of the notification.

(File No.Va.Kar/Sansodhan/5/2016)

By the Order of the Governor of Jharkhand,

**K.K.Khandelwal,**  
Principal Secretary-cum-Commissioner,  
Commercial Taxes Department.

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